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प्रातिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed
as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 21st July 1967

G.S.R. 1109.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue & Insurance) No. 115/67-Central Excises, dated the 8th June, 1967, the Central Government hereby exempts matches specified in column (2) of the Table below, falling under Item No. 38 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and cleared by any manufacturer for home consumption, from so much of the duty of excise leviable thereon as is in excess of the

rate specified in the corresponding entry in column (3) of the said Table: the said Table:

TABLE

Category	Description of matches	Rate (Rs. per gross of boxes of 50 matches each)
(1)	(2)	(3)
1.	Matches, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	4.60
2.	Matches, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power.	4.30

Provided that—

- (i) matches referred to in category 2 and cleared for home consumption during the financial year from a factory from which the total clearance of matches during that year is not, as per declaration made by the manufacturer under this notification, estimated to exceed 75 million matches shall be allowed to be cleared at the rate of Rs. 3.75 per gross of boxes of 50 matches each, up to 75 million matches and the quantity of matches, if any, cleared in excess, and up to 100 million matches shall be allowed to be cleared at the rate of Rs. 4.30 per gross of boxes of 50 matches each; and if the clearance in such factory exceeds 100 million matches during the financial year, the manufacturer shall be required to pay duty at the rate of Rs. 4.30 per gross of boxes of 50 matches each, on the entire quantity cleared during the financial year;
- (ii) in the case of matches packed in cardboard boxes, the amount of exemption shall be increased by 30 paise per gross of boxes;
- (iii) in the case of matches referred to in category 2, the rate of exemption shall be increased by 50 paise per gross of boxes, if bamboo is used for the splints or for both splints and veneers;
- (iv) the rate of duty applicable to matches referred to in category 2, the splints of which are made of bamboo and which are packed in boxes of 40s shall be four-fifths of the rate applicable to matches of identical description produced in the same factory but packed in boxes of 50s and if such packing in boxes of 50s is not done, it shall be four-fifths of the notionally determined rate for matches packed in boxes of 50s.

Explanation.—For the purpose of this notification, no process other than the mechanical process employed for dipping of splints in the composition for match heads or for filling of boxes with matches, or both, shall be deemed to be a process ordinarily carried on with the aid of power.

[No. 162/67.]

S. K. BHATTACHARJEE, Jt. Secy.